

None

Internal Circular (Strictly restricted for internal use only) No. CST/JC HQ-5/Adm. Instr./GST-UAO/B-2 Mumbai. Date 25/02/2022 Internal Circular No. 03A of 2022 Sub. : Non-filer assessment orders under GST in cases of non-existent / non-genuine taxpayers-reg. Ref. : 1) Internal circular 11A of 2020, dated 25/07/2020. 2) Internal circular no. 38A of 2019 dt 21-11-2019 3) CST Instructions dt. 9.11.2021 Synopsis Assessment of return non-filers u/s 62 is done as a measure to ensure filing of return. However, the taxpayers are' detected as non-existent / non-genuine and the registrations are cancelled consequently, the issue of addressing the liability arising out of the UAO has cropped